Revenue Secretariat

NOTIFICATION.

Bangalore, dated 31st December 1964.

G.S.R. 485.—In exercise of the powers conferred by Section 67 of the Wakf Act, 1954 (Central Act XXIX of 1954), the Government of Mysore hereby makes the following Rules, namely .—

1. **Short title and commencement.**— (1) These rules may be called the Mysore Wakf Rules, 1964.

(2) They shall come into force at once.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

(i) "Act" means the Wakfs Act, 1954.

(ii) "Board" means the Mysore State Board of Wakfs established under sub-section (1) of Section 9 of the Act ;

(iii) "Commissioner" means the Commissioner of Wakfs appointed under Section 4 of the Act,

(iv) "Chairman" means the Chairman of the Board elected under sub-section (2) of Section 10 of the Act ;

(v) "Form" means a form appended to these rules;

(vi) "Secretary" means the Secretary of the Board appointed under Section 21 of the Act,—

(vii) "Section" means the Section of the Act ;

(viii) All words and expressions used in these rules and not defined herein but defined in the Act, shall respectively have the same meanings as assigned to them in the Act.

Section 4 (3) (f)

3. **Further particulars to be included in the report of the Commissioner of Wakfs.**—The report to be submitted by the Commissioner of Wakfs to the State Government under

Section 4 (3) of the Act shall, in addition to the particulars mentioned therein, contain the following further particulars in respect of each wakf ; namely.—

(i) Name of the Wakf.

(ii) Name of the Wakif or Wakifs, if any.

(iii) Date or year of the creation of the wakf.

(iv) Details of wakf deed or deeds.

(v) Description of immovable property showing the village or town where situated along with the Municipal or survey number, area, description of the tenure on which held and the estimated value thereof.

(vi) Description of moveable property and value thereof including investments and their particulars.

(vii) Encumbrances, if any, on the properties mentioned in (v) and (vi) above.

(viii) How the wokf is administered at present, whether under a scheme settled by a court of law or by a registered document of established custom or usage.

(ix) Name of Mutawalli.

SECTIONS 5 (2)-67 (2) (a)

4. Particulars to be included in list of wakfs to be published by the Board.—The list of wakfs published under sub-section (2) of Section 5 shall contain the following particulars, namely :—

(i) Name of wakf (showing Shia Wakfs and Sunni Wakfs separately).

(ii) Location of Wakf.

(*a*) District.

(*b*) Taluk/Tehsil.

(*c*) Village where situated.

(*d*) Site on which situated.

(iii) Details of wakf properties.—

(*a*) Area ;

(*b*) Boundaries ; and

(*c*) Value.

(iv) Date or year of creation of wakfs.

(v) Details of wakf deeds.

(vi) Gross receipts.

(vii) Grants received.

(viii) Nature objects of each wakf.

(ix) Gross income of property comprised in each wakf.

(x) Amount of land revenue cess, rates and taxes payable in respect of such property.

(xi) Expenses incurred in realisation of the income.

(xii) How the wakf is administered.

(xiii) Name of Mutawalli.

(xiv) Pay or remuneration of mutawalli of each wakf.

(xv) Any other particulars the Board considers necessary or which the State Government may by order prescribe.

SECTIONS 15 (2) (i) and 67 (2) (b)

5. Conditions and constructions subject to which Board may transfer wakf property.—(1) Any exchange, sale or mortgage, and any lease for a term exceeding three years of any immovable property belonging to any wakf shall be *null and void* unless it is sanctioned by the Board as being necessary or beneficial to the wakf ;

Provided that a lease for a term not exceeding three years of any immovable property providing for renewals for a further term whether subject to any condition to be specified or not, shall be *null and void.*

(2) Any application for such sanction shall be sub mitted by a mutawalli to the Board and shall contain the

following particulars and such other particulars as the Board may consider necessary —

(*a*) nature of the proposed transaction ;

(*b*) correct description of the properties relating to the transaction with information regarding the survey number, extent and boundaries, and ward number and door number also in the case of properties within the limits of municipalities ;

(*c*) the revenue assessed on the properties relating to the proposed transaction by way of land revenue, cess, quit-rent, ground rent, property tax, and the like;

(*d*) any encumbrances to which the properties relating to the proposed transaction are subject ;

(*e*) if the proposal is for mortgage, the amount for which the properties are proposed to be mortgaged,

(*f*) if the proposal is for sale or lease, the probable price of the rental, as the case may be, that is expected.

(3) The Board shall, on receipt of an application as is referred to in sub-rule (2), above from the mutawalli or on its own initiative in the case of properties of any wakfs directly managed by it, publish in the State Gazette a notice of the proposed transaction.

(4) A notice published under sub-rule (3) shall contain sufficient details of the transaction and shall specify a reasonable time, not being less than thirty days from the date of publication of the notice, within which objections or suggestions may be sent. A copy of the notice shall be affixed on the notice board of the office of the Board and in any conspicuous place in which the property is situated. Such publication shall be deemed to be sufficient intimation to the persons having interest in the property forming the subject matter of the proposed transaction.

(5) All objection or suggestion received in respect of the proposed transaction shall be duly considered by the Board before passing order thereon, if necessary, after

holding an inquiry, in which case, a reasonable notice of not less than seven full days, shall be given to the parties concerned. A copy of the order sanctioning an exchange, sale or mortgage or leases for a term exceeding three years shall, in addition to being communicated to the mutawalli and persons having interest, if any, who appeared in the proceedings, be published in the manner laid down in sub-rule (3).

SECTION 10 (2).

6. Election of Chairman.—After the appointment of members of a newly constituted Board is notified under Section 11, the State Government shall, as soon as may be, fix, by giving to the members not less than ten clear days notice, a date for the first meeting of the Board. The notice shall state the time and place of the meeting as well as the fact that at such meeting the Chairman should be elected. The meeting shall be presided over by a member chosen by the members from amongst themselves and shall be deemed to be a validily convened meeting. The selection of the Chairman shall be recorded as part of the proceedings in the minutes of the meeting.

SECTION 15 AND 67 (2) (c).

7. Regulation of the functions of the Board.—(1) The person competent to sign all communications and execute leases of immovable properties on behalf of the Board shall be the secretary or any officer specially authorised by the Board in that behalf.

(2) All documents evidencing sale or permanent transfers of any of the properties vested in the Board shall be signed by the Chairman and two other members of the Board and shall bear the seal of the Board.

(3) Where the Board proposes to enter into any contract for the supply of material or for the execution of any work, the estimated cost of which is Rs. 2,000 or more, the Board shall invite tenders therefor by advertising them

in at least two of the newspapers having sufficient circulation in the State. Every such advertisment shall specify the period within which the tenders shall be sent to the Board.

(4) On the expiry of the period specified in the advertisement, the Board shall scrutinize all the tenders received in time and shall, save for special reasons to be recorded in writing, accept the lowest of the tenders received.

SECTIONS 21 AND 67 (2) (D)

8. Terms and conditions of service of the Secretary of the Board.– (1) The Secretary to the Board to be appointed under Section 21 shall be a citizen of India.

(2) Appointment to the post of Secretary may be made either by nomination of a Government servant by the State Government in consultation with the Board or by open recruitment after advertisement in one or more leading newspapers of the State.

(3) To be eligible for appointment to the post of Secretary, a candidate :—

(i) must be a Muslim conversant with Administration, Finance or Law ;

(ii) must hold a Bachelor's degree preferably in Arts, Commerce or law of any recognised Indian University or hold any diploma or degree of any foreign University, which in the opinion of the State Government is equivalent to, or higher than, the aforesaid Bachelor's degree.

(iii) must not be less than 21 years of age and not more than 60 years of age.

(4) (a) The scale of pay of the post of Secretary and the other allowances admissible shall be fixed by the Board in consultation with the State Government.

(b) If the person appointed as Secretary is an officer in Government service he shall be entitled to

draw the same pay as he would have drawn in Government service had he not been appointed as Secretary, *plus* a deputation allowance of 20 per cent of his pay. The period of deputation shall ordinarily be 3 years subject to extension by the State Government in consultation with the Board for a period not exceeding one year at a time.

(c) If the person appointed as Secretary is an officer who has retired on superannuation from Government service, he shall draw pay in the sanctioned scale *plus* his pension in full, subject to the condition that the total of the pay and pension so drawn (including pension equivalent of any gratuity drawn by him) shall not exceed the pay at the time of retirement. The rules relating to Government servants lent on foreign service shall *mutatis mutandis* apply to such officers.

(5) Where the Secretary is appointed by open recruitment :—

(a) He shall before entering upon his office be required to produce a certificate of physical fitness from the Civil Surgeon of the district, in which he ordinarily resides.

(b) He shall be on probation for a period of one year from the date of his appointment and he may be confirmed on the recommendation of the Board.

(6) The State Government's travelling allowance rules for the time being in force shall apply to the Secretary.

(7) Periodical increments in the time scale of pay to the Secretary shall be sanctioned by the Board.

(8) Leave rules applicable to Government servants and the rules relating to casual leave applicable to the Board servants shall apply to Secretary. Casual leave shall be sanctioned by the Chairman of the Board and leave other than casual leave by the State Government.

(9) The date of retirement by superannuation of the holder of the post of Secretary shall be the date on which he completes the age of 60. Provided that the Board may permit him to resign his post before he attains the age of 60 years if 3 clear calendar months' notice is given in advance to the Board and to the State Government

(10) If the Secretary is an officer appointed from the staff of the Board he shall have the benefit of the Provident Fund of the Board.

(11) The following penalties may, for good and sufficient reasons, be imposed on the Secretary by the Board or the State Government, as the case may be namely :—

By the Board.—

(i) Censure.

(ii) Withholding or stoppage of increment;

By the State Government.—

(iii) Recovery from the pay of the whole or part of any pecuniary loss caused to the Board or to any wakf by negligence or breach of orders.

(vi) Reduction to lower stage in the time-scale of pay.

(v) Recovery from pay to the extent necessary of the monetary value equivalent to the amount of increments ordered to be withheld where such order cannot be given effect to.

(vi) Compulsory retirement.

(vii) Removal from service of the Board which shall not be a disqualification for future employment.

(viii) Dismissal from service which shall ordinarily be a disqualification for future employment. In the case of penalties (i) and (ii) an appeal shall lie, within two months of the receipt of the order of punishment, to the State Government against the orders of the Board and in respect of the other penalties, an appeal shall lie within two months to the Governor against the orders of the State Government. Before awarding any of penalties mentioned above, the

procedure prescribed in the Mysore State Civil Service (Classification, Control and Appeal) Rules, 1957 shall be followed.

(12) The service register and Personal files in the form prescribed for Government Servants shall be maintaned for the Secretary by the Chairman.

SECTION 22.

9. Delegation of powers by the Board.—Any order under Section 22 delegating powers and duties of the Board to the Chairman or any other Member or to the Secretary or any other officer or servant of the Board shall be published in the *Mysore Gazette* and a copy of the same shall also be affixed in the notice board of the office of the Board.

SECTION 26 AND 67 (2) (g).

10. Form of Register of Wakfs and the further particulars it should contain.—The Register of wakfs to be maintained under Section 26 shall, in addition to the particulars mentioned in clauses (a) to (e) of Section 26, contain the following additional particulars and shall be in Form I.

(1) Registration number and date of registration.

(2) Name and address of Wakf.

(3) Particulars of wakf properties.

(a) Immovable properties :—

(i) Location.

(ii) Area.

(iii) Value

(iv) Other particulars including details of Superstructures, if any.

(*b*) Movable properties :—

(i) Description of properties *i.e.*, whether Government securities, bonds etc.

(ii) Face Value.

(iii) Other details.

(4) Particulars of annuity and grants received from Government or other sources.

(5) Estimated income and expenditure.

(6) Remarks, if any.

SECTION 29

11. Particulars regarding transfer etc. of wakf property.– Where any sale or permanent transfer of any immovable property of wakf or any acquisition of immovable property of a Wakf is notified to the Board by a mutawalli under sub-section (2) of Section 29, the particulars thereof shall be recorded in a registrar to be maintained as follows :—

(i) Date of receipt of intimation.

(ii) Name of the person giving the intimation.

(iii) Wakf of which properties/sold or transferred.

(iv) Date of transaction.

(v) Nature of transaction

(vi) Description of properties affected.

(vii) Date of taking note of the transaction in the list of immovable properties of wakfs.

(viii) Initials of the Secretary and date.

(ix) Remarks.

SECTION 67 (2) (m)

12. Procedure to be followed in recovery of any sum due under the Act.––In recovering any sum recoverable under the Act as an arrear of land revenue, the procedure prescribed in the law relating to land revenue for the time in force shall be followed.

SECTIONS 45 (1) AND 67 (2) (e)

13. Manner of enquiry to be held by Board under the Act.—(1) Notice of an enquiry under the Act shall at least four days before the date fixed for the enquiry be sent by registered post, acknowledgement due, to the parties to the

enquiry and to the Mutawalli of the Wakf specifying the date, hour and place fixed for holding the enquiry and requiring them to be present at the time of enquiry.

(2) A copy of the notice shall be published by affixture on the notice board of the office of the Board and in any other conspicuous place in the locality in which the Wakf property is situate. Such publication shall be deemed to be sufficient intimation to persons having any interest in the Wakf property.

(3) All persons who appear in response to the notices issued shall, within the time fixed in the notice or within such further time as may be granted, file written statements containing their objections or suggestions. The Board may, however, permit any person, who has not filed a written statement, to make representations at the time of enquiry.

(4) Any party to the proceedings shall have a right to appear in person or by pleader, to adduce oral and documentary evidence and to apply for summoning witnesses or documents.

(5) The inquiring officer shall record the oral evidence of witnesses in his own hand-writing :

Provided that, where the enquiry officer is, for any reasons, unable to record the evidence himself, he may direct any servant of the Board to record it in his presence and under his personal supervision.

(6) The provisions of the Code of Civil Procedure, 1908 and the rules and orders made thereunder of pleader shall apply, as far as practicable to the appearance of pleader and to affidavits, production of documents, examination of witnesses, recording of oral evidence, proof of affidavits, filing of exhibits, issue of commissions, return of documents and other matters concerned with the enquiry.

(7) The enquiry officer shall pronounce his decision within 15 days from the date on which an enquiry is concluded. Before pronouncing his decision the enquiry officer shall give notice thereof to every person to whom a

notice was issued under sub-rule (1), specifying the date time and place at which the decision will be pronounced.

(8) A copy of the order relating to the enquiry shall also be published in the manner laid down in sub-rule (2).

The publication of the order in manner aforesaid shall be deemed to be sufficient intimation to persons having interest in the Wakf property.

(9) The decision shall be in writing and shall mention the grounds on which it is based.

SECTIONS 46 (2) AND 67 (2) (1)

14. Circumstances and conditions subject to which Board may reduce or remit contributions.—(1) No contribution payable by a Mutawalli under Section 46 shall be remitted or reduced except with the previous sanction of the Board.

(2) The Board may sanction remission or reduction of the contribution in the following circumstances :—

(i) Loss of money, stores, and articles not due to the negligence of the Mutawalli or other servants of the wakf;

(ii) Loss of income due to failure of crops on account of draught or other unforeseen causes, like floods;

(iii) Paucity of funds due to the mismanagement of the previous Mutawalli or Mutallis;

(iv) Paucity of funds due to non-recovery of loans, advances and debt;

(v) Where the wakf supports an orphanage or institutions imparting education whose resources are insufficient for its due management; and

(vi) Other unforeseen causes.

(3) Before a reduction or remission of contribution is sanctioned, the Board shall make a thorough investigation the circumstances of each case and satisfy itself that such reduction or remission is necessary.

(4) No remission or reduction shall ordinarily be sanctioned in cases where arrears of contribution are due from the Mutawallis of the wakfs concerned.

(5) The reduction or remission sanctioned by the Board shall be operative only for the year in which it is sanctioned. Where its continuance in subsequent year is found necessary, the Board shall give fresh sanctions in that behalf.

SECTIONS 47 AND 67 (2) (k)

15. Circumstances under which and terms and conditions on which Board may borrow.—The Board shall, when applying to the Government for sanction to raise loans to meet its legitimate expenditure, furnish among other particulars, information on the following :—

(*a*) the need for raising the loan ;

(*b*) the itmes of expenditure on which the loan is to be utilized ;

(*c*) the amount of loan required ;

(*d*) the source from which the loan is proposed to be raised ;

(*e*) the rate of interest to be paid for the loan ;

(*f*) the period of repayment of loan and the number of instalments if any, in which it is to be repaid ;

(g) whether it is proposed to mortgage any property as security for the loan and, if so, details of the property ; and

(h) the terms and conditions applicable to the transaction.

2. If the State Government are satisfied that the circumstances warrant the Board to raise the loan and that the terms and conditions are acceptable, they may sanction the loan.

SECTIONS 48 (2) AND 67 (2) (j).

16. Payment of moneys into wakf fund and investment, etc., of such moneys.—(1) The Board shall authorise one of its officers (hereinafter referred to as "the authorised officer") to receive all payments to the Wakf Fund and to pass receipts for the same on behalf of the Board and to make payments on behalf of the Board.

(2) The authorised officer shall be required to furnish to the Board, securities or sureties for such amounts as the Board may specify in that behalf. Solvency of sureties shall be got verified by the State Revenue Officers at the beginning of each year.

(3) The authorised officer shall grant receipts for all moneys received by him to the credit of the Wakf fund. A counterfoil receipt bearing printed receipt numbers shall be maintained for the purpose.

(4) All such moneys shall immediately be deposited in.—

(i) a scheduled bank as defined in the Reserve Bank of India Act, 1934, or

(ii) a Post Office Saving Bank, or

(iii) the State Co-operative Bank.

(5) All such deposits shall be made in the name of the Board. The Chairman of the Board or any other person appointed by him in this behalf shall have powers to withdraw such deposit or any part thereof and operate on the bank accounts.

(6) No money shall be withdrawn from the bank unless it is required for immediate payment for the purpose of the Board.

(7) The authorised officer may be authorised to hold a recoupable permanent advance not exceeding Rs. 200 for meeting petty expenditure.

(8) The appropriation of receipts to expenditure shall, as a rule, be avoided.

(9) Payments from the Wakf fund shall be made by cash or cheque. Cheques shall not be issued for sums less than Rs. 10.

(10) Moneys indisputably payable shall never be left unpaid and money paid shall under no circumstances, be kept out of the account a day longer than absolutely necessary.

(11) Any person having a claim against the Board shall present a voucher duly verified and stamped. All Vouchers shall be filled and signed in ink. The amount shall be written in figures as well as in words. All corrections and alterations in the vouchers shall be attested by the dated initials of the persons signing the receipt.

(12) Receipts for all sums exceeding Rs. 20 either by cash or cheque shall be stamped with a receipt stamp.

(13) An Officer authorised to handle the moneys of the wakf Fund shall be responsible for their custody and also for re-imbursing to the Board, in cash, any loss by theft, fraud, fire, or any other cause;

Provided that, if in any case, after such inquiry as the Board may make, the Board is satisfied that the loss was unavoidable and was not due to any negligence on the part of the officer responsible for the proper custody of the amount, the Board may not insist on re-imbursement of the amount of the loss by the officer concerned, but may write it off.

(14) Amount not required for expenditure during the year shall be invested by the Board :—

(a) in one or other of the following securities :

(i) Promissory notes, debentures, stocks or other securities of the Central Government.

(ii) Promissory notes, debentures, stocks or other securities of the State Government.

(iii) Stock or debentures of, or shares in companies, the interest wherein shall have been guaranteed by the Central or State Government.

(iv) Debentures or other securities for money issued by or on behalf of any municipal body under the authority of any Act of a Legislature established in India ;

Or

(b) in fixed deposits for periods not exceeding three years in :—

(i) a schedule bank as defined in the Reserve Bank of India Act, 1934; or

(ii) the State Co-operative Bank ; or

(iii) on the purchase or in the first mortgage of immovable property with the previous sanction of Government.

(15) The investment under sub-rule (14) shall not be pledged, encashed or withdrawn without the prior sanction of the Government.

SECTIONS 49 AND 67 (2) (h).

17. Form of Budget of the Board and time within which it should be prepared and submitted.—The Board shall submit to the Government not later than the 15th December, every year, a budget in forms II to IV for the ensuing financial year, showing its probable receipts and expenditure. The budget shall contain provision, adequate in the opinion of the Government, for the due discharge of all liabilities in respect of loans contracted by the Board and for the maintenance of a working balance.

SECTIONS 50 AND 67 (2) (i)

18. Books to be maintained by the Board and the manner in which accounts of Board are to be kept.—(1) The following registers shall be maintained in the Board's office in connection with the Wakf Fund :—

(i) A Pay Book.

(ii) Ledger Accounts.

(iii) Cash Book.

(iv) Register of deposits and advances.

(v) A demand, collection and balance register to watch the realisation of contributions for wakfs.

(vi) Register showing the recoveries to be made from a wakf under Section 35 of the Act.

(vii) Register showing the recoveries to be made from a wakf under Section 38 of the Act.

(viii) Register showing the recoveries to be made from a wakf under Section 46 (4) of the Act.

(ix) Register showing the recoveries to be made from a wakf under Section 53 of the Act.

(x) Register of demand and collections of rent or land revenue in respect of land and properties of the Board.

(xi) The miscellaneous receipt register with receipt book and counter-foils.

(xii) Register of contingent charges.

(xiii) Stamp Register.

(xiv) Register of securities, stocks and debentures.

(xv) The establishment and audit register.

(xvi) Stock books showing receipts, issue and balance relating to :—

(*a*) stationery and printed forms ;

(*b*) furniture ; and

(*c*) cycles, typewriters, tools and plant and other stores.

(xvii) Permanent advance accounts.

(xviii) Register of immovable properties.

(xix) Register of deed stock articles.

(2) In maintaining its accounts, the Board shall observe the following rules, namely : -

(*a*) The accounts shall be maintained separately for each financial year.

(*b*) All books of accounts and registers shall be strongly bound.

(*c*) The pages of all account books shall be serially numbered and each page shall be stamped with the Board's seal. The pages of receipt books shall, before issue, be like wise stamped and the Secretary shall record on each book, before issue a certificate of the number of pages it contains.

(*d*) Every correction or alteration in accounts shall be made neatly in red ink (a single line being drawn through the original entry to be corrected) and attested by the initials of the head of the accounts section. All corrections and alterations in books and vouchers shall likewise be attested by the officer drawing the bill or the person preferring the claim. Erasures shall be absolutely forbidden and no document with an erasure, unless duly attested, shall be accepted.

(*e*) All sums received in the office of the Board or paid into any Bank to the credit of the Board shall be taken into account under the appropriate head and the entries shall be initialled by the Accountant and the Secretary of the Board.

(3) In the preparation and control of pay bills, travelling allowance bills and contingent bills, the rules contained in the State Account Code and in the State Treasury Code shall apply.

(4) Postage stamps shall be purchased and issued for use in the Board's Office. The charges for postage stamps shall be drawn on separate contingent bills.

(5) The expenditure shall be classified under the following major and minor heads :—

Major (1)	*Minor* (2)
(a) Allowance and Fees to the Chairman and Members.	(i) Allowances or fees to the Chairman or Members of the Board or Committees.
(b) Pay of establishment.	(i) Pay of Secretary. (ii) Pay of establishment in the Board's Office
(c) Allowances.	(i) Travelling Allowances. (ii) Other allowances.
(d) Contingencies.	(i) Rents, rates and taxes. (ii) Postage and telegrams. (iii) Stationery. (iv) Books and periodicals. (v) Electric and lighting charges. (vi) Telephone Charges. (vii) Printing charges. (viii) Furniture. (ix) Miscellaneous.
(e) Law charges.	(i) Lawyers' fees. (ii) Stamp charges. (ii) Court fees.
(f) Loans and advances.	(i) Repayment of loans. (ii) Interest on loans. (iii) Loans and advances.
(g) Other charges.	(i) Grants and Scholarships. (ii) Capital expenditure on Lands and buildings. (iii) Maintenance and repairs. (iv) Purchase of securities, debentures, stocks or other valuables.

Reappropriation or transfer of funds from the allotment under one minor head of expenditure to another under the same major head may be made by the Chairman. No reappropriation from one major head to another shall be made without the sanction of the Board.

SECTIONS 51 AND 67 (2) (i).

19. Manner in which accounts of Board are to be audited and the contents of the auditor's report.—In auditing the accounts of the Wakf Fund, the auditor shall verify the cash

balance and state in the report whether the cash was readily forthcoming for verification.

The auditor shall, in the course of the audit, verify the debentures, share certificates, Government bonds and other securities and the bank pass books and report whether they were found correct.

The auditor shall report, among other points arising in audit :—

(*a*) whether the accounts and registers required to be maintained are kept properly ;

(*b*) whether the contributions and other receipts due to the Board have been realised at the proper time and whether due steps have been taken to recover the sums overdue and if not, in which cases such action has not been taken ;

(*c*) whether all collections have been brought to account promptly ;

(*d*) whether any contributions has been remitted or reduced and if so, whether it was done under proper authority ;—

(*e*) whether the expenditure incurred is in accordance with the sanctioned budget and if there are deviations from such budget, what the deviations are ;

(*f*) whether every item of expenditure has been sanctioned by the competent authority and is supported by a proper voucher.

(*g*) whether there is any item of expenditure which, in the opinion of the auditor, is *prima facie* extravagant ; and

(*h*) whether the moneys not required for immediate expenditure have all been deposited in banks and surplus funds have been properly invested.

The auditor shall report any material impropriety or irregularity which he may observe in the expenditure in the collection of contributions due to the Board or in the

accounts, and also all cases of loss or waste of money together with the names of persons directly or indirectly responsible for the loss or waste.

The auditor shall append to his report,—

(1) (*a*) a statement of receipts and charges under the budget heads;

(*b*) a statement of income and expenditure;

(*c*) a consolidated statement of assets and liabilities;

(*d*) a statement of debentures, shares certificates, Government bonds and other securities; and

(*e*) a consolidated statement of demand, collections and balance of all items of revenue including contributions, decretal amounts, etc., both arrears and current, outstanding, whether in cash or in kind.

(2) The auditor shall prepare an abstract of the audited accounts (receipts, charges and balance sheet) and submit two copies thereof along with the audit report.

20. Repeal and Savings.—The Mysore Wakf Rules 1962 are hereby repealed:

Provided that anything done or any action taken under the said rules shall be deemed to have been done or taken under the corresponding provisions of these rules.

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PE ISTER O WAKFS.

1	2	3	4	5	6	7	8
Sl. No.	Name of wakf with location	Copies of wakf Deeds.	Name of the Wakf.	Sunni or Shia	Particulars of all Wakf properties and all Deeds and Documents relating thereto.	Name of wakf with address and occupation.	Objects of Wakf.

Name of Mutawalli, occupation and address.	The Rule of succession to the office of the Mutawalli under the Wakf Deed or by Custom or by usage	Value of properties item wise mentioned in Column 6	Gross annual income.	Gross annual expenditure.	Particulars of Scheme of Administration scheme of the expenditure at the time of registration.	Remarks.
9	10	11	12	13	14	15

FORM II.

(See Rule 16)

PART (B)

Budget Estimate of Income and expenditure for the financial year.

Details.

Heads of Income	Income				Heads of expenditure	Expenditure			
	Actuals for (year immediately preceding current year)	Budget estimate of (current year).	Revised budget estimates for (current year).	Budget estimates for (next financial year).		Actuals for (year immediately preceding current year).	Budget estimate of (current year).	Revised budget estimates (for current year).	Budget estimates for (next financial year).
1	2	3	4	5	6	7	8	9	10
1 Contribution from Wakfs under Section 46 (1)					1 Deficit from previous year.				
2 Other income :—					2 (a) (i) Allowance or fees to the Chairman or members of the Board or Committees.				
(a) Interest on Investments and advances.					(b) (i) Pay of Secretary.				
(b) Fees for supply of documents and other petty items.					(ii) Pay of establishment in the Board's office.				

(e) Rents of Land and buildings. (d) Cash grants and amenities.				(c) (i) Travelling Allowances. (ii) Other allowances. (d) (i) Rents, rates and taxes (ii) Postage and telegrams (iii) Stationery. (iv) Books and periodicals. (v) Electric and lighting charges. (vi) Telephone charges. (vii) Printing charges. (viii) Furniture. (ix) Miscellaneous. (e) (i) Lawyers' fees (ii) Stamp charges (iii) Court fees. (f) (i) Interest on loans (ii) Loans and advances. (g) (i) Grants and Scholarships (ii) Capital expenditure on lands and buildings. (iii) Maintenance and Repairs. (iv) Purchase of Securities debentures, stocks and other valuables.						
(e) Sale of Securities, stocks, debentures or other valuables. (f) Sale of immovable properties. (g) Other receipts.											
Total											£

Deficit at the end of (the next financial year).

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FORM III

(*See* Rule 16)

PART II

Budget Estimate of receipts and payment for the financial year.....

Receipts	Actuals for (Year immediately preceding current year)	Budget Estimate of current year	Revised Budget Estimates for (current year)	Budget Estimates for (next financial year).	Heads of Payments	Actuals for (Year immediately preceding current year)	Budget estimate of (current year)	Revised Budget Estimates (for current year)	Budget Estimates for next financial year.
1	2	3	4	5	6	7	8	9	10
Cash Balance from previous year:									
(i) Income					(i) Expenditure				
(ii) Loans					(ii) Payment of Loans*				
Total					Cash balance at the end of the year**				

* From surplus of income over expenditure or from balance of loans, etc., when there is no surplus.

** Includes advances of pay, travelling allowances and lawyears' fees.

FORM IV

(*See* Rule 16)

Budget Estimates for assets and liabilities on.....

Actuals for (year immediately preceding current year).	Budget Estimate for (current year)	Revised estimate for (current year)	Assets: Heads of Assets	Assets: Budget estimate for (next financial year).	Liabilities: Budget estimate for next financial year).	Liabilities: Head of liabilities.	Revised estimate for (current year)	Budget Estimate for (current year)	Actuals for (year immediately preceding current year)
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.
			Cash balance*						
			Deficit at the end of year		Loans				
			Total		Total				

* Includes, advances of pay, traveling allowances and lawyers' fees.

[No. RD 13 CWF 68.]

By Order and in the name of the Governor of Mysore,

N. NARASIMHA RAU, *Secretary.*